

Deloitte & Touche



COMPANY NUMBER
2719477

Chartered Accountants

Deloitte & Touche
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The Secretary
Videotron Corporation Limited
26 Red Lion Square
London
WC1R 4HQ

Our Ref: LE07BEL7

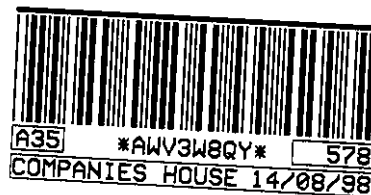
Dear Sir

This letter is formal notice of our resignation as auditors of Videotron Corporation Limited with effect from 30 January 1998.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully,

Deloitte & Touche



**Deloitte Touche
Tohmatsu
International**

Aberdeen, Bath, Belfast, Birmingham, Bournemouth, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Dartford, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available:
Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.